

NOT FOR PUBLICATION

OCT 20 2005

UNITED STATES COURT OF APPEALS

**CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS**

FOR THE NINTH CIRCUIT

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

DOUGLAS ALFONSO ESTRADA,

Defendant - Appellant.

No. 04-50072

D.C. No. CR-97-01194-JSL-1

MEMORANDUM^{*}

Appeal from the United States District Court
for the Central District of California
J. Spencer Letts, District Judge, Presiding

Submitted October 11, 2005^{**}

Before: T.G. NELSON, WARDLAW and TALLMAN, Circuit Judges.

Douglas Alfonso Estrada appeals the district court's judgment imposing a 51-month sentence following his guilty-plea conviction for mail fraud and causing an act to be done in violation of 18 U.S.C. §§ 1341 and 2, money laundering and

^{*} This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

^{**} This panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

aiding and abetting in violation of 18 U.S.C. § 1957 and income tax evasion in violation of 26 U.S.C. § 7201.

We remand the sentence for further proceedings consistent with *United States v. Ameline*, 409 F.3d 1073, 1084-85 (9th Cir. 2005) (en banc).

REMANDED.